

CHAPTER 3

FINANCE AND TAXATION

- [3.01 Preparation of Tax Roll, Receipts and Statements](#)
- [3.02 Duplicate Treasurer's Bond Eliminated](#)
- [3.03 Fiscal Year](#)
- [3.04 Budget](#)
- [3.05 Changes in Budget](#)
- [3.06 Receipts](#)
- [3.07 City Funds to be Spent in Accordance With Appropriations](#)
- [3.08 Approval of Claims](#)
- [3.09 Reserved](#)
- [3.10 Purchases](#)
- [3.11 Payment of Property Taxes](#)
- [3.12 Delinquent Personal Property Taxes](#)
- [3.13 Delinquent Claims Due the City](#)
- [3.14 Room Tax](#)
- [3.15 Procedure for Competitive Bidding](#)
- [3.16 Municipal Vehicle Registration Fee](#)
- [3.17 Street Light System Special Charge](#)

3.01 PREPARATION OF TAX ROLL, RECEIPTS AND STATEMENTS

- (1) AGGREGATE TAX STATED ON ROLL. Pursuant to §70.65(2), Wis. Stats., the City Clerk shall, in computing the tax roll, insert only the aggregate amount of State, County, school and local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person against whom the tax is levied.
- (2) UNIFORM TAX BILLS AND RECEIPTS. The Clerk shall use uniform tax bills and receipts as pre-scribed by the Department of Revenue under §70.09(3)(a), Wis. Stats. Tax bills shall be mailed to tax payers and include all the information required by §70.665, Wis. Stats.

3.02 DUPLICATE TREASURER'S BOND ELIMINATED.

- (1) BOND ELIMINATED. The City elects not to give the bond on the City Treasurer provided for by §70.67(1), Wis. Stats.
- (2) CITY LIABLE FOR DEFAULT OF CITY TREASURER. Pursuant to §70.67(2), Wis. Stats., the City shall pay, if the Treasurer fails to do so, all

State and County taxes required by law to be paid by such Treasurer to the County Treasurer.

3.03 FISCAL YEAR. The calendar year shall be the fiscal year.

3.04 BUDGET.

- (1) DEPARTMENTAL ESTIMATES. Each year, on or before October 1, each officer, department and committee shall timely file with the City Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or committee during such year, and of the condition and management of such fund, along with detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Finance Committee and shall be designated as "Departmental Estimates" and shall be as nearly uniform as possible for the main division of all departments for incorporation into the budget document.
- (2) PREPARATION PROCEDURE.
 - (a) **Budget to Include.** Each year the Finance Committee, with the assistance of the City Clerk and the appropriate committees, officers and department heads shall prepare and submit to the Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:
 1. The expense of conducting each department and activity of the City for

the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current year.

2. An itemization of all anticipated income of the City from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year.
3. An itemization of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
4. Such other information as may be required by the Council and by State law.

(b) Copies for Citizens. The City shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

- (3) HEARING. The Council shall hold a public hearing on the budget as required by law. Following the public hearing, the proposed budget may be changed or amended and shall take the same course in the Council as other resolutions.

3.05 CHANGES IN BUDGET. The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except by a 2/3 vote of the entire membership of the Council pursuant to §65.90(5), Wis. Stats. Notice of such transfer shall be given by publication within 10 days thereafter in the official City newspaper.

3.06 RECEIPTS. The City Treasurer shall receive all cash and checks due to the City and for related accounts (taxes, utilities, etc.), checking for accuracy as to amounts and balancing with receipts, and other appropriate documents.

3.07 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS. No money shall be drawn from the Treasury of the City nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by §3.05 of this chapter. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation; but appropriations may be made by the Council, to be

paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

3.08 APPROVAL OF CLAIMS.

- (1) PAYMENT OF ACCOUNTS. Except as provided in sub. (2) below, Accounts on demand against the City shall be paid pursuant to S. 66.0609, Wis. Stats., approved by the City Clerk and reviewed and approved by the Finance Committee. The Council shall ratify the amounts of all approved accounts in total for each division of government (general fund, utility, etc.). The City Clerk shall keep on file the details of all claims in accordance with generally accepted accounting principles and the State Statutes for record preservation.
- (2) PAYMENT OF REGULAR WAGES OR SALARIES. Regular wages or salaries of City officers and employees shall be paid by payroll, verified by the proper City officials in time for payment on the regular pay day. Upon approval of the Clerk, the Treasurer shall pay social security and withholding taxes, health and life insurance premiums, utility bills and contracted services.

3.09 Reserved.

3.10 PURCHASES. No equipment or supplies shall be purchased by any person unless previously budgeted. The one time purchase of equipment and supplies which cost of \$3,000.00 or more shall be approved by the appropriate Committee and the Council; however, emergency purchases not to exceed \$5,000.00 may be approved by the department head and the appropriate committee chairperson. (1861 03/26/96)

3.11 PAYMENT OF PROPERTY TAXES.

- (1) REAL ESTATE TAXES. Pursuant to §74.11, Wis. Stats., real property taxes for the previous year shall be paid in full on or before January 31 or may be paid in semiannual payments, provided that the first is made on or before January 31 and that the second installment is made on or before July 31.
- (2) PERSONAL PROPERTY TAXES; SPECIAL ASSESSMENTS. There shall be no installment payments allowed on personal property taxes or special assessments, the same being due and payable to the City Treasurer as provided in §74.11, Wis. Stats.

3.12 DELINQUENT PERSONAL PROPERTY TAXES. Pursuant to §74.47, Wis. Stats., the Council hereby imposes a penalty of 0.5% per month or fraction of a month, in addition to the interest imposed under §74.47, Wis. Stats., on any overdue or delinquent personal property taxes.

3.13 DELINQUENT CLAIMS DUE THE CITY. Unless otherwise specifically established by a resolution hereafter adopted by the Council, or unless otherwise provided by this Code or state law, a penalty of 1% per month or fraction of a month shall be imposed on any claim or charge due the City that is not paid within 30 days of the initial billing date. (1480 11/24/87)

3.14 ROOM TAX. (1641 02/28/92; 2069 10/23/2001)

- (1) **SIX PERCENT TAX.** Pursuant to §66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. In this Subsection, "hotel," "motel," and "transient" shall have the meaning set forth in §77.52(2)(a)1, Wis. Stats. and "gross receipts" shall have the meaning set forth in §77.51(11)(a)(b)(c), Wis. Stats., in so far as applicable. The tax shall be at the rate of 6 percent of the gross receipts from such retail furnishing of rooms or lodging. The tax shall not be subject to the selective sales tax imposed by §77.52(2), Wis. Stats. (2069 10/23/2001)
- (2) **APPLICATION OF PROCEEDS.** The proceeds of the tax, when collected, less all collection expenses, shall be assigned to the general fund.
- (3) **TAX PAID AND RETURNS FILED QUARTERLY.** The tax imposed shall be paid for each calendar quarter and shall be due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the Treasurer by those furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from the retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the Treasurer deems necessary.
- (4) **ANNUAL RETURN REQUIRED.** Every person required by Subsection 3 to file a quarterly return shall, with the first return filed, elect to file an annual calendar year or fiscal year return. The annual return shall be filed within 30 days of the close of each calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the Treasurer requires. The annual returns shall be made on forms prescribed by the Treasurer. All such returns shall be signed by the person required to file a return or his/her duly authorized agent, but need not be verified by oath.
- (5) **EXTENSION OF TIME TO FILE RETURN ON SHOWING OF GOOD CAUSE.** The Treasurer may, for good cause, extend the time for filing any

return, but in no event longer than one month from the filing date.

- (6) **TREASURER TO ADMINISTER.** The provisions of this section shall be administered by the Treasurer and the Treasurer shall establish such forms and procedures as are reasonably necessary to carry out its intent and purposes.
- (7) **PERMIT REQUIRED.** Every person furnishing rooms or lodging under Subsection 1 shall file with the Treasurer an application for a permit for each place of business. The application shall be made upon a form prescribed by the Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business, and such other information as the Treasurer requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of the owner.
- (8) **TREASURER TO ISSUE PERMIT.** After compliance with §§7 and 17 by the applicant, the Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit shall not be assignable and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.
- (9) **APPEAL OF ROOM TAX.** Any person who shall dispute the amount of tax levied by this ordinance may file a petition with the Treasurer setting forth the basis for the dispute of the tax. The merits of such dispute shall be determined by the Board of Review. As a condition to filing a petition, the taxes under protest shall first be paid in full. Any such tax wrongfully assessed, shall be refunded to the payor.
- (10) **PROCEDURE WHERE BUSINESS IS SOLD.** If a person liable for a tax under this section sells the business or terminates the business, the successors or assigns thereof shall withhold from the purchase price a sum sufficient to cover the room tax until the Seller produces a receipt from the Treasurer that the tax has been fully paid or a certificate that no tax is due. Any purchaser who fails to withhold the room tax from the purchase price as required herein, shall be personally liable for payment of the amount required to be withheld.
- (11) **OFFICE AUDIT.** The Treasurer may, by office audit, determine the tax required to be paid to the City or the refund due to any person under this subsection. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Treasurer's possession. One or more such office audit determinations may be made by the Treasurer as deemed necessary.

- (12) **FIELD AUDIT.** The Treasurer may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this section. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the Treasurer's possession. The Treasurer is authorized to examine and inspect the state sales tax records, and memoranda, of any person in order to verify the tax liability of that person or of another person.
- (13) **FAILURE TO FILE RETURNS, ESTIMATE BY TREASURER, PENALTY.** If any person fails to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts under subsection 1. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the Treasurer's possession or which may come into the Treasurer's possession. On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the City, adding to such sum a penalty equal to 10 percent thereof. One or more such determinations may be made for one or more periods.
- (14) **INTEREST CHARGE ON UNPAID TAX.** All unpaid taxes under this ordinance shall bear interest at the rate of 18 percent per annum from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Treasurer. All refunded taxes shall bear interest at 10 percent per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation. If the Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, no interest shall be paid thereon.
- (15) **DELINQUENT RETURNS, LATE FILING FEE.** Delinquent tax returns shall be subject to a \$10.00 late filing fee. The tax imposed by this section shall become delinquent if not paid:
- (a) In the case of a timely filed return, within 30 days after the due date of the return, or within 30 days after the expiration of an extension period if one has been granted.
 - (b) In the case of no return filed, or a return filed late, by the due date of the return.
- (16) **ADDED PENALTY.** If due to negligence no return is filed, or a return is filed late, the entire tax finally determined shall be subject to a penalty of 10 percent of the tax exclusive of any interest or other penalties. If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this section, a penalty of 10 percent shall be added to the tax required to be paid, exclusive of interest and other penalties.
- (17) **RECORDS KEPT.** Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Treasurer requires.
- (18) **CONFIDENTIALITY OF RETURNS.**
- (a) All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Treasurer are deemed to be confidential, except the Treasurer may divulge their contents to the following and no others:
 1. The person who filed the return.
 2. Officers, agents, or employees of the Federal Internal Revenue Service or the State Department of Revenue.
 3. Officers, agents, or employees of the City as may be necessary to enforce collection.
 - (b) No person having any administrative duty under this section shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this section, or the amount or source of income, profits, losses, expenditures, or any particular thereof set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided in this Subsection.
- (19) **PENALTY.** Any person subject to the tax imposed by this section who fails to obtain a permit as required in §7 or who fails or refuses to permit the Treasurer to inspect his/her state sales tax records, or who fails to file a tax return, or who violates any other provision of this section shall, in addition to all other penalties provided for herein, be subject to a forfeiture as provided by §25.04 of this Code. Each day, or portion thereof, that a violation continues shall be deemed a separate offense.
- (20) **EFFECTIVE DATE.** This ordinance shall take effect on March 1, 1992.
- 3.15 PROCEDURE FOR COMPETITIVE BIDDING.**
(1693 06/28/93, 2517 04/23/19)
- (1) **INTENT.** This Ordinance is intended to establish a uniform procedure to follow when the City decides in its discretion to invite competitive bidding for the purchase of services or property in those instances where State law does not require competitive bidding. This Ordinance is not intended to require competitive bidding where such bidding is not required by State law.
 - (2) **PURCHASING POLICY.** This Ordinance incorporates the City's Purchasing Policy, approved by the Common Council on April 23, 2019, and as

may be amended from time to time by the Common Council, which details the methods for obtaining bids and exceptions thereto, prohibited bidding conduct, handling tie bids, the rejection of bids, bidders in default to the City, and the factors that may be considered when selecting the acceptable bid.

- (3) **BID DEPOSITS.** Whenever deemed necessary by the City, bid deposits shall be prescribed in the public notice inviting bids. Unsuccessful bidders shall be entitled to return of the deposit where a deposit has been required. A successful bidder shall forfeit any deposit required by the City upon failure on its part to enter into a contract with the City within 30 days after the award.
- (4) **PERFORMANCE BONDS.** The City shall have the authority to require a performance bond before entering into any contract. The bond shall be in such amount as the City shall find reasonably necessary to protect the best interests of the City.

3.16 MUNICIPAL VEHICLE REGISTRATION FEE. (2536 11/12/19)

- (1) **AUTHORITY.** This ordinance, creating a municipal vehicle registration fee for the City of Baraboo, is adopted pursuant to the authority granted to the City by § 341.35, Wis. Stats., as from time to time amended.
- (2) **PURPOSE.** The purpose of this ordinance is to provide the City of Baraboo a source of revenue to be used for transportation related purposes.
- (3) **DEFINITIONS.** As used in this ordinance, the following terms shall have the following meanings:
 - (a) “Vehicle registration fee” means the municipal vehicle registration fee adopted by the City of Baraboo pursuant to § 341.35, Wis. Stat.
 - (b) “Motor vehicle” means all automobile or motor trucks registered under §341.25(1)(c), Wis. Stat., at a gross weight of not more than 8,000 lbs., registered in the state of Wisconsin and customarily kept in the City of Baraboo.
- (4) **IMPOSITION OF CITY VEHICLE REGISTRATION FEE.**
 - (a) Pursuant to § 341.35, Wis. Stat., an annual flat vehicle registration fee in the amount of twenty dollars (\$20.00) is hereby imposed on all motor vehicles.
 - (b) The City vehicle registration fee shall be paid by the registration applicant at the time that a motor vehicle is first registered and at each time of registration renewal.
 - (c) The City registration fee shall be paid as provided for in §341.35(5), Wis. Stats.

- (d) The City registration fee shall be in addition to State registration fees.

- (5) **ADMINISTRATIVE COSTS.** The Wisconsin Department of Transportation shall retain a portion of monies collected equal to the actual administrative costs related to the collection of the City vehicle registration fee. The method for computing the administrative costs will be reviewed annually by the Wisconsin Department of Transportation, as provided in § 341.35, Wis. Stats.
- (6) **EXEMPTIONS.** The following motor vehicles are exempt from the City vehicle registration fee:
 - (a) All vehicles exempted by Wisconsin Statute Chapter 341 from payment of a State vehicle registration fee.
 - (b) All vehicles registered by the State of Wisconsin under §341.26 for a fee of five dollars (\$5.00).
 - (c) No City vehicle registration fee may be imposed on a motor vehicle which is a replacement for a motor vehicle for which a current City vehicle registration fee has been paid.
- (7) **DEPOSIT OF FEE REVENUES.** All monies under the applicable statute and this ordinance remitted to the City by the Wisconsin Department of Transportation or other applicable agency shall be deposited into the City's general fund and shall be used solely for paying for transportation related expenses.
- (8) **SEVERABILITY.** If any section, provisions or portion of this Ordinance is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby.
- (9) **SUNSET AND EXPIRATION OF FEE.** This ordinance sunsets and repeals on December 31 of the calendar year in which the following provisions have been met:
 - (a) The City's adoption of a Premier Resort Area Tax, pursuant to § 77.994, Wis. Stat., and
 - (b) The City Treasurer or designee confirms to the Common Council that there are adequate funds distributed to the City by the Wisconsin Department of Revenue, as provided for by § 77.9941, Wis. Stat., to offset the revenue that would otherwise have been collected by this fee.

3.17 STREET LIGHT SYSTEM SPECIAL CHARGE.

(2535 11/12/19)

(1) **PURPOSE AND AUTHORITY.** The Common Council finds that it is in the best interest of the citizens that the City have a street light system. The Council further finds that the street light system benefits each and every improved property within the City. The Council has therefore determined that it is fair, appropriate and reasonable that the costs of the street light system be paid for by all of the Improved Lots in the City through the imposition of a special charge as provided for in this ordinance. In promulgating the regulations contained in this ordinance, the City is acting pursuant to authority granted to it by Wisconsin Statutes, including, but not limited to, § 66.0627, Wis. Stats.

(2) **DEFINITIONS.** As used in this ordinance, the following terms shall have the following meanings:

(a) "Improved Lot" means each tax parcel of land that has located thereon improvements such as a building, garage, shed, storage facility, or any other type of structure providing housing, storage, or any type of service of use. Improved Lots may have located thereon Residential Unit(s) and/or Non-Residential Unit(s).

(b) "Residential Unit(s)" means single-family and two-family dwelling units. The number of Residential Units shall equal the number of such dwelling units located on an Improved Lot.

(c) "Non-Residential Unit(s)" means industrial, commercial, institutional, and three- or more multifamily units located on an Improved Lot.

(d) "Recovery Amount" means the costs for the operation and maintenance of the City's street light system for the twelve month period beginning December 1 and ending on November 30 of the following year.

(e) "Street light system" means all street lighting facilities and equipment that produce light for the benefit of the community that are operated and maintained, or authorized to be operated and maintained, by or on behalf of the City.

(3) **CHARGES AND INVOICING.**

(a) The basis for computation of the special charge for the street light system to Improved Lots within the City is established under this section. Such

charges are based on the total number of Residential Units and/or Non-Residential Units located on each Improved Lot. A schedule of current charges shall be maintained and on file in the office of the City Engineer.

(b) The Recovery Amount shall be determined for each calendar year, based on the total cost of operation and maintenance of the Street Light System for the preceding twelve month period. The total amount of the annual Recovery Amount shall be determined as of December 1st of each year insofar as practicable.

(c) Once the total Recovery Amount has been determined as provided for in (b), above, it shall be divided by the total of (i) the number of Residential Units located on all Improved Lots in the City and (ii) the number of Non-Residential Units located on Improved Lots in the City, multiplied by a factor of 2.0. The resultant is herein referred to as the Base Charge per Unit. $(BC=RA/(R + 2NR))$.

(d) The Base Charge to each Improved Lot shall equal (i) the sum of the Base Charge for each Residential Unit thereon and/or (ii) the sum of the Base Charge for each Non-Residential Unit thereon, multiplied by a factor of 2.0.

(e) Base Charges shall be invoiced to the owner of the Improved Lot on a quarterly basis in conjunction with the City's utility bill, with each invoice being for one-fourth of the total Base Charge due from the Improved Lot.

(4) **PAYMENT, LIEN, LATE PAYMENT PENALTY.**

(a) Street light system charges shall be payable upon receipt and shall not be payable in installments. If a charge remains unpaid for a period of 20 calendar days after it is payable, the charge shall be deemed delinquent. Such delinquent charges shall be subject to a late payment penalty, which shall be a one-time fee of 3% of the delinquent charges.

(b) On or before the last day in October in each year, the City shall give notice to the owner of all Improved Lots if payment is in arrears at that time. The notice shall include, but not be limited to, the following information:

i. The amount of arrears, including any penalties assessed;

- ii. That, if not paid in full by the stated date, a penalty of ten percent (10%) of the amount of arrears shall be added to that amount;
 - iii. That, unless paid by the stated date, the arrears with added penalty will be levied against that property and placed on the tax roll as a lien against the property.
- (c) If payment in full is not received on or prior to the stated date, the delinquent amount owed will be forwarded to the County Treasurer for placement on the tax roll.

(5) APPEAL

- (a) A street light system charge may be appealed to the City Finance/Personnel Committee. The appeal must be undertaken by filing a written appeal with the City Clerk on or prior to the due date of the charge and within 10 calendar days of payment of the charge. No appeal can be taken unless the disputed charge has been paid in full. The written appeal shall specify all grounds for challenge to the amount of the charge and shall state the amount that the appellant considers appropriate. Failure to appeal pursuant to this section shall deprive the Finance/Personnel Committee of jurisdiction to hear the appeal.
- (b) In considering an appeal, the Finance/Personnel Committee shall determine whether the charge is fair and reasonable and, in the event the appeal is granted, whether or not a refund is due the appellant and the amount of the refund. The Finance/Personnel Committee may conduct a formal or informal hearing and obtain sufficient facts upon which to make a determination. The decision of the Finance/Personnel Committee shall be based upon the evidence presented to it. The Finance/Personnel Committee shall notify the appellant in writing of its determination and its determination shall be final.

- (6) SEVERABILITY. If any section, provisions or portion of this Ordinance is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby.

- (7) SUNSET AND EXPIRATION OF FEE. This ordinance sunsets and repeals at the end of the current annual charge cycle in which the following provisions have been met:

- (a) The City's adoption of a Premier Resort Area Tax, pursuant to §77.994, Wis. Stat., and
- (b) The City Treasurer or designee confirming to the Common Council that there are adequate funds distributed to the City by the Wisconsin Department of Revenue per § 77.9941, Wis. Stat., to offset the revenue that would otherwise have been collected by this special charge.